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# Supreme Court of the United States

October Term, 1956.

No. 304.

UNITED STATES OF AMERICA,  
*Petitioner,*

v.

VICTOR CALAMARO.

On Petition for a Writ of Certiorari to the United States  
Court of Appeals for the Third Circuit.

## RESPONDENT'S ANSWER.

THOMAS D. McBRIDE,  
RAYMOND J. BRADLEY,  
McBRIDE, von MOSCHZISKER & BRADLEY,  
2015 Land Title Building,  
Philadelphia 10, Pennsylvania,  
*Attorneys for Respondent.*

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*To the Honorable, the Chief Justice of the United States  
and the Associate Justices of the Court:*

The petition fairly states the question of law involved in this case (p. 2) and the facts set forth therein (pp. 3-5) sufficiently indicate the manner in which the question arises.

We believe that the decision of the court below is correct and will so contend in the event that this Court issues its writ of certiorari. However, we agree that the decision below is in conflict with that of the Fifth Circuit in the case of *Sagonias v. United States*, 223 F. 2d 146, certiorari denied, 350 U. S. 840. We must also concede that the ques-

tion of law involved is important in the administration of the Wagering Tax Statute (Internal Revenue Code of 1939, 26 U. S. C., 1952 ed., Sections 3285 et seq.).

Therefore, although we do not join in asking this Court to grant certiorari, we do not oppose the petition.

Respectfully submitted,

THOMAS D. McBRIDE,

RAYMOND J. BRADLEY,

McBRIDE, VON MOSCHZISKER & BRADLEY,

*Attorneys for Respondent.*

September 6, 1956.